



*State of Louisiana*  
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

M. J. "MIKE" FOSTER, JR.  
GOVERNOR

MARK C. DRENNEN  
COMMISSIONER OF ADMINISTRATION

December 22, 2003

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2004-33

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary  
Director

SUBJECT: Fringe Benefits Wage Types

In order for agencies to comply with The Office of Statewide Reporting and Accounting Policy's (OSRAP) PPM 73, the fringe benefits wage types have been updated in ISIS HR. Beginning in 2004 (pay period 01/2004), the fringe benefits wage types descriptions have been changed to identify whether the fringe benefits are taxable or non-taxable and cash or non-cash, and new wage types have been created. All fringe benefits must be entered and reported in ISIS HR. The fringe benefits wage types noted on Matrix A will continue to be used in ISIS HR, but with the noted text description changes. Matrix B denotes the newly created wage types.

**Note:** OSRAP's PPM73 requires agencies to report to the Commissioner of Administration certain information about employees' fringe benefits by February 1 yearly. PPM73 also requires that "all taxable compensation be reported and a withhold of applicable taxes be processed each pay period".

Agencies must reference IRS Publication 15B "Employers Tax Guide to Fringe Benefits" for federal reporting requirements.

Since the descriptions for wage types 0114 (TxblCash Uniforms) and 0115 (TxNCash Housing/Utility) have been changed from Allowance and Allowance Non-Cash respectively, agencies must review all employees with these wage types to confirm they are set up with the correct fringe benefit wage type. If the wage type is no longer the correct wage type for the benefit, agencies must delimit the old wage type and set the employee up with the correct wage type effective January 9, 2004 payday.

**Special Notes:**

- **WT 0275 (Education Reimbursable) is no longer a valid wage type and has been replaced by WT 0271 (NTxCash Education).** Creation of wage type 0271 was necessary because wage type 0275 posted to object 3790 (Other Charges-Tuition).
- All taxable cash fringe benefits (Matrix A and Matrix B) will post in AFS to object 2410 and all non-taxable cash fringe benefits will post to object 2411.

**Matrix A (Fringe Benefits Text Changes)**

<b>Wage Type</b>	<b>Paid Wage Type</b>	<b>Old Description</b>	<b>New Description</b>	<b>Info-type Maintenance</b>
0101	101A – 101F	Housing Allowance	TxbICash Housing/Utility	IT 0014 & IT 0015
0105	105A – 105F	Meal Allowance	TxbICash Meals	IT 0014 & IT 0015
0110	110A – 110F	Personal Vehicle Usage	TxbICash Pers Veh Use	IT 0014 & IT 0015
0114	114A – 114F	Allowance	TxbICash Uniforms	IT 0014 & IT 0015
0115	115A – 115F	Allowance Non-Cash	TxNCash Housing/Utility	IT 0014 & IT 0015
0225	225A – 225F	Usage of State Vehicle	TxNCash St Veh Usage	IT 0014 & IT 0015
0250	250A – 250F	Moving	NTxCash Moving Expense	IT 0015
0255	255A – 255F	Moving	TxbICash Moving Expense	IT 0015
0270	270A – 270F	Education Reimbursable	TxbICash Education	IT 0015
0271	271A – 271F	Education Reimbursable	NTxCash Education	IT 0015

**Matrix B (New Fringe Benefits Wage Types)**

<b>Wage Type</b>	<b>Paid Wage Type</b>	<b>Description</b>	<b>Info-type Maintenance</b>
0102	0102A- 0102F	NTxNCsh Housing/Utility	IT 0014 & IT 0015
0103	0103A-0103F	TxNCash Meals	IT 0014 & IT 0015
0104	0104A-0104F	NTxNCsh Meals	IT 0014 & IT 0015
0226	0226A-0226F	NTxNCsh St Veh Usage	IT 0014 & IT 0015
0106	0106A-0106F	NTxCash Uniforms	IT 0014 & IT 0015
0107	0107A-0107F	NTxNCsh Uniforms	IT 0014 & IT 0015
0108	0108A-0108F	NTxNCsh Parking	IT 0014 & IT 0015
0256	0256A-0256F	TxNCash Moving Expense	IT 0015
0251	0251A-0251F	NTxNCsh Moving Expense	IT 0015
0112	0112A-0112F	TxbICash Other	IT 0014 & IT 0015
0113	0113A-0113F	NTxCash Other	IT 0014 & IT 0015
0116	0116A-0116F	NTxNCsh Other	IT 0014 & IT 0015
0109	0109A-0109F	TxbINCsh Other	IT 0014 & IT 0015

Please direct all questions to OSUP's Benefits and Financial Administration Unit at (225):

Angela Woods  
Penny Jones

342-5345  
342-5354

Angel Vernon  
Orneatha Wright

342-5344  
342-5357